

## Subchapter 12

## Nonresident Allocation and Apportionment of Income

42.16.1201 INTENT (TRANSFERRED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; AMD, 2002 MAR p. 3708, Eff. 12/27/02; TRANS, to ARM 42.15.120, 2004 MAR p. 3153, Eff. 12/17/04.)

42.16.1202 DEFINITIONS (REPEALED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1203 TWO OR MORE BUSINESSES OF A SINGLE TAXPAYER (REPEALED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1204 BUSINESS AND NONBUSINESS INCOME DEFINED (REPEALED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1205 DETERMINATION OF BUSINESS AND NONBUSINESS INCOME (REPEALED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1206 TAXABLE IN ANOTHER STATE (REPEALED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1207 APPORTIONMENT FORMULA (REPEALED) (History: 15-30-305, MCA; IMP, 15-1-601, 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1208 PROPERTY FACTOR IN GENERAL (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1209 PROPERTY USED FOR THE PRODUCTION OF BUSINESS INCOME (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1210 CONSISTENCY IN REPORTING WITH RESPECT TO PROPERTY (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1211 NUMERATOR OF PROPERTY FACTOR (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1212 VALUATION OF OWNED PROPERTY (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1213 VALUATION OF RENTED PROPERTY (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1214 AVERAGING PROPERTY VALUES (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1215 PAYROLL FACTOR IN GENERAL (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1216 CONSISTENCY IN REPORTING WITH RESPECT TO PAYROLL (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1217 DENOMINATOR OF PAYROLL FACTOR (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

PAYMENT OF TAX  
AND TREATMENT OF NONRESIDENTS

42.16.1227

42.16.1218 NUMERATOR OF PAYROLL FACTOR (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1219 SALES FACTOR IN GENERAL (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1220 CONSISTENCY IN REPORTING WITH RESPECT TO SALES (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1221 DENOMINATOR OF SALES FACTOR (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1222 NUMERATOR OF SALES FACTOR (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1223 SALES OF TANGIBLE PERSONAL PROPERTY (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102; Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1224 SALES OF TANGIBLE PERSONAL PROPERTY TO FEDERAL GOVERNMENT (Is Hereby Repealed.) (History: 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1225 SALES OTHER THAN SALES OF TANGIBLE PERSONAL PROPERTY (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1226 SPECIAL APPORTIONMENT AND ALLOCATION COMPUTATIONS (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1227 SPECIAL COMPUTATIONS RELATED TO PROPERTY FACTOR (Is Hereby Repealed.) (History: 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1228 SPECIAL COMPUTATIONS RELATED TO SALES FACTOR  
(Is Hereby Repealed.) (History: 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

42.16.1229 SPECIAL COMPUTATIONS RELATED TO FREIGHT AND PASSENGER CARRIERS (Is Hereby Repealed.) (History: Sec. 15-30-305, MCA; IMP, Sec. 15-1-601 and 15-30-131, MCA; NEW, 1982 MAR p. 2102, Eff. 11/25/82; REP, 2002 MAR p. 3708, Eff. 12/27/02.)

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